

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>LU VERNE</div> <div>CITY OF LU VERNE, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205500800000</div> <div>City of Lu Verne</div> <div>109 DeWitt St., PO Box 184</div> <div>Lu Verne, IA 50560</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		105,308		105,308	98,978
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		105,308		105,308	98,978
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		38,746	0	38,746	31,018
Licenses and permits		1,560	0	1,560	800
Use of money and property		10,506	0	10,506	10,000
Intergovernmental		66,986	56,742	123,728	57,883
Charges for fees and service		225	46,290	46,515	45,500
Special assessments		0	0	0	
Miscellaneous		21,498	0	21,498	23,500
Other financing sources		0	0	0	48,000
Total revenues and other sources		244,829	103,032	347,861	315,679
Expenditures and Other Financing Uses					
Public safety		8,839	0	8,839	12,500
Public works		35,420	0	35,420	45,300
Health and social services		1,577	0	1,577	2,200
Culture and recreation		41,738	0	41,738	53,000
Community and economic development		0	0	0	1,500
General government		105,575	0	105,575	100,000
Debt service		0	0	0	
Capital projects		0	0	0	
Total governmental activities expenditures		193,149	0	193,149	214,500
Business type activities		0	105,122	105,122	52,000
Total ALL expenditures		193,149	105,122	298,271	266,500
Other financing uses, including transfers out		0	0	0	48,000
Total ALL expenditures/And other financing uses		193,149	105,122	298,271	314,500
Excess revenues and other sources over (Under) Expenditures/And other financing uses		51,680	-2,090	49,590	1,179
Beginning fund balance July 1, 2014		345,254	52,564	397,818	355,577
Ending fund balance June 30, 2015		396,934	50,474	447,408	356,756
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 0	Other long-term debt	\$ 0	
Revenue debt		\$ 0	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 640,602
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF LU VERNE						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	95,745	9,563					105,308			105,308	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	95,745	9,563		0	0		105,308		T01	105,308	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	95,745	9,563		0	0	0	105,308			105,308	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	38,746	14				
15	TOTAL OTHER CITY TAXES	0	38,746	0	0	0	0	38,746	0		38,746	15				
16	Section B - LICENSES AND PERMITS	1,560						1,560		T29	1,560	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	976						976		U20	976	18				
19	Rents and royalties	9,530						9,530		U40	9,530	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	10,506	0	0	0	0	0	10,506	0		10,506	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0	56,742	B50	56,742	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	56,742		56,742	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LU VERNE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		20,320					20,320		C46	20,320	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	20,320	0	0	0	0	20,320	0		20,320	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	7,250						7,250			7,250	63				
64	Library service	28,816						28,816		D89	28,816	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	10,600						10,600		D89	10,600	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	46,666	0	0	0	0	0	46,666	0		46,666	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	46,666	20,320	0	0	0	0	66,986	56,742		123,728	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	30,792	A91	30,792	73				
74	Sewer							0		A8Ø	0	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	15,498	A81	15,498	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LU VERNE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	225						225			225	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	225	0	0	0	0	0	225	46,290		46,515	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	146						146		U99	146	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	40						40		U11	40	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	21,312						21,312			21,312	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	21,498	0	0	0	0	0	21,498	0		21,498	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LU VERNE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	176,200	68,629	0	0	0	0	244,829	103,032		347,861	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>							0			0	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	176,200	68,629	0	0	0	0	244,829	103,032		347,861	132
133												133
134	Beginning fund balance July 1, 2014	307,162	38,092					345,254	52,564		397,818	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	483,362	106,721	0	0	0	0	590,083	155,596		745,679	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
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154												154
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156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF LU VERNE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,000						1,000		E62	1,000	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	7,318						7,318		E24	7,318	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	521						521		E32	521	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	8,839	0	0	0	0	0	8,839			8,839	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LU VERNE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	10,893	1,508					12,401		E44	12,401	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	6,883						6,883		E44	6,883	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	2,095						2,095		E44	2,095	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	14,041						14,041		E89	14,041	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	33,912	1,508	0	0	0	0	35,420			35,420	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF LU VERNE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,550						1,550		E32	1,550	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	27						27		E79	27	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,577	0	0	0	0	0	1,577			1,577	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LU VERNE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	37,485						37,485		E52	37,485	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	4,253						4,253		E61	4,253	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	41,738	0	0	0	0	0	41,738			41,738	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LU VERNE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,378						2,378		E29	2,378	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,380						12,380		E23	12,380	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,071						1,071		E25	1,071	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	9,701						9,701		E31	9,701	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	22,440						22,440		E89	22,440	171
172	Other general government — Current operation	57,605						57,605		E89	57,605	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	105,575	0	0	0	0	0	105,575			105,575	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	191,641	1,508	0	0	0	0	193,149			193,149	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LU VERNE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								28,122	E91	28,122	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								56,742	E80	56,742	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								20,258	E81	20,258	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LU VERNE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service										0	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								105,122		105,122	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	191,641	1,508	0	0	0	0	193,149	105,122		298,271	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out							0			0	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	191,641	1,508	0	0	0	0	193,149	105,122		298,271	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted							0			0	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned	291,721	105,213					396,934			396,934	267				
268	Total Governmental	291,721	105,213	0	0	0	0	396,934			396,934	268				
269	Proprietary								50,474		50,474	269				
270	Total ending fund balance June 30, 2015	291,721	105,213	0	0	0	0	396,934	50,474		447,408	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	483,362	106,721	0	0	0	0	590,083	155,596		745,679	271				
272												272				

<div>Part III</div>		<div>INTERGOVERNMENTAL EXPENDITURES</div>		<div>CITY OF LU VERNE</div>	
<div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>					
<div>Purpose</div>		<div>Amount paid to other local governments</div>		<div>Purpose</div>	
<div>Correction.....</div>		<div>M05 \$</div>		<div>Highways.....L44 \$</div>	
<div>Health.....</div>		<div>M32</div>		<div>All other.....L89 \$</div>	
<div>Highways.....</div>		<div>M44</div>			
<div>Transit subsidies.....</div>		<div>M94</div>			
<div>Libraries.....</div>		<div>M52</div>			
<div>Police protection.....</div>		<div>M62</div>			
<div>Sewerage.....</div>		<div>M80</div>			
<div>Sanitation.....</div>		<div>M81</div>			
<div>All other.....</div>		<div>M89 \$</div>			

<div>Part IV</div>		<div>SALARIES AND WAGES</div>	
<div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>			
		<div>Amount - Omit cents</div>	
<div>Total salaries and wages paid.....</div>		<div>200 \$</div>	<div>60,054</div>

<div>Part V</div>		<div>DEBT OUTSTANDING, ISSUED, AND RETIRED</div>						
<div>A. Long-term debt</div>		<div>Debt during the fiscal year</div>		<div>Debt Outstanding JUNE 30, 2015</div>				<div>Interest paid this year</div>
<div>Purpose</div>	<div>Debt outstanding JULY 1, 2014 (a)</div>	<div>Issued</div>	<div>Retired</div>	<div>General obligation (d)</div>	<div>TIF revenue (e)</div>	<div>Revenue (f)</div>	<div>Other (g)</div>	
		<div>(b)</div>	<div>(c)</div>					
<div>1. Water utility</div>	<div>19U \$</div>	<div>29U \$</div>	<div>39U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>191 \$</div>
<div>2. Sewer utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>3. Electric utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>192</div>
<div>4. Gas utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>193</div>
<div>5. Transit-bus</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>194</div>
<div>6. Industrial Revenue</div>	<div>19T</div>	<div>24T</div>	<div>34T</div>		<div>44T</div>	<div>44T</div>		<div>189</div>
<div>7. Mortgage revenue</div>	<div>19T</div>	<div>24T</div>	<div>34T</div>		<div>44T</div>	<div>44T</div>		<div>189</div>
<div>8. TIF revenue</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>9. Other-Specify</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>10.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>11.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>12.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>13.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>14.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>189</div>
<div>Total long-term debt</div>	<div>0</div>	<div>0</div>	<div>0</div>	<div>0</div>	<div>0</div>	<div>0</div>	<div>0</div>	<div>0</div>

<div>B. Short-term debt</div>		<div>Amount - Omit cents</div>	
<div>Outstanding as of JULY 1, 2014</div>		<div>61V \$</div>	
<div>Outstanding as of JUNE 30, 2015</div>		<div>64V \$</div>	

<div>Part VI</div>		<div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div>		<div>Amount - Omit cents</div>	
<div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013</div>		<div>\$</div>	<div>12,812,045</div>	<div>x .05 = \$</div>	<div>640,602</div>

<div>Part VII</div>		<div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div>				
<div>Type of asset</div>	<div>Amount - Omit cents</div>					
	<div>Bond and interest funds (a)</div>	<div>Bond construction funds (b)</div>	<div>Pension/retirement funds (c)</div>	<div>all other funds funds (d)</div>	<div>Total (e)</div>	
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	<div>W01</div>	<div>W31</div>	<div>W61</div>			
	<div>\$</div>	<div>\$</div>		<div>447,408</div>	<div>447,408</div>	
<div>REMARKS</div>					<div>V98</div>	